



Iowa Department of Revenue

www.iowa.gov/tax

2011 IA 1120A

OFFICE USE ONLY

Iowa Corporation Income Tax Return - Short Form

From ____/____/____ to ____/____/____ ▲

Postmark ▲

Check the box if:

☐ Name/Address Change☐ Short Period ▲

Corporation Name and Address ▲

FEIN: ▲

Business Code: ▲

County No.: ▲

Is this a first or final return? If yes, check the appropriate box.

First Return ▲ ☐ New Business ☐ Successor ☐ Entering IowaFinal Return ▲ ☐ Reorganized ☐ Merged ☐ Dissolved☐ Withdrawn ☐ Bankruptcy ☐ Other _____

Name of contact person: _____

Phone No.: (____) _____ - _____

Type of Return: ▲ ☐ 1 Regular Corporation ☐ 2 Cooperative ☐ 3 UBITIs this an inactive corporation? ▲ ☐ Yes ☐ NoWas federal income or tax changed for any prior period(s)? ... ▲ ☐ Yes ☐ No Period(s) _____Do you have property in Iowa? ▲ ☐ Yes ☐ No

STAPLE CHECK HERE

		USE WHOLE DOLLARS
1. Net Income from Federal Return before federal net operating loss	1	_____ ▲
2. 50% of Federal Tax Refund <input type="checkbox"/> Accrual <input type="checkbox"/> Cash	2	_____ ▲
3. Other Additions from Schedule A	3	_____ ▲
4. Net Income After Additions. Add lines 1 through 3.	4	_____
5. 50% of Federal Tax Paid or Accrued <input type="checkbox"/> Accrual <input type="checkbox"/> Cash ▲	5	_____ ▲
6. Other Reductions from Schedule A.	6	_____ ▲
7. Total Reductions. Add lines 5 and 6.	7	_____
8. Income Before Net Operating Loss. Subtract line 7 from line 4.	8	_____
9. Net Operating Loss Carryforward from Schedule F.	9	_____ ▲
10. Income Subject To Tax. Subtract line 9 from line 8. Do NOT enter an amount below \$0.	10	_____
11. Computed Tax (For tax rates, see bottom of page 2.) Check box if tax is annualized <input type="checkbox"/>	11	_____ ▲
12. Motor Fuel Credit. Attach IA 4136.	12	_____ ▲
13. Nonrefundable Credits. Attach IA 148 Tax Credits Schedule.	13	_____ ▲
14. Refundable Credits. Attach IA 148 Tax Credits Schedule.	14	_____ ▲
15. Total Credits. Add lines 12, 13, and 14.	15	_____ ▲
16. Payments from Schedule C2, line 5; includes estimated tax credit	16	_____ ▲
17. Total Credits and Payments. Add lines 15 and 16.	17	_____
18. Net Amount. Subtract line 17 from line 11.	18	_____
19. Tax Due if line 18 is greater than \$0	19	_____
20. Penalty (Underpayment of Estimated Tax) Attach IA 2220.	20	_____ ▲
21. Penalty (Failure to Pay or Failure to File)	21	_____ ▲
22. Interest	22	_____ ▲
23. Total Amount Due. Add lines 19 through 22. Make check payable to "TREASURER, STATE OF IOWA"	23	_____ ▲
24. Overpayment if line 18 is less than \$0	24	_____
25. Credit to Next Period's Estimated Tax	25	_____ ▲
26. Refund Requested. Subtract line 25 from 24.	26	_____ ▲
Information from Prior Period Iowa Return. Corporation Name: _____		
Net Income/(Loss) \$ _____ ▲ FEIN: _____ ▲		

A complete copy of your federal return, as filed with the Internal Revenue Service, MUST be filed with this return.

Under penalties of perjury, I declare that I have examined this return, any attached schedules/statements, and, to the best of my knowledge, believe it to be true, correct and complete. If prepared by a person other than the taxpayer, the declaration is based on all information of which there is any knowledge.

Officer's Signature: _____ Title: _____ Date: _____ ▲

Preparer's Signature: _____ Preparer's ID No.: _____ ▲ Date: _____

Preparer's Telephone No.: _____

Schedule A - Other Additions and Reductions

Enter Whole Dollars

	Type of Income	Other Additions	Other Reductions
1	Tax Exempt Interest and Dividends. See instructions.		
2	Iowa Tax Expense/Refund		
3	Federal Securities Interest and Dividends. See instructions.		
4	Other. Please specify.		
5	Depreciation / Adjustment from IA 4562A		
6	Totals. Enter on page 1.	Enter on line 3.	Enter on line 6.

Schedule C2 - Payments

	1st	2nd	3rd	4th
1	Estimated Tax Payments			
2	Total 1st through 4th			
3	Credit from Prior Period			
4	Voucher Payment			
5	TOTAL: Add lines 2, 3, and 4.			Enter on line 16 of page 1.

Schedule F - Net Operating Loss (Contribution Conversion Adjustments, if applicable, should be listed separately.)

	Tax Period Ended	Iowa Loss Incurred	Loss Applied	Unused Loss
1				
2				
3				
4				
5				

Additional Information

(1) Year business was started in Iowa: _____ (2) Last period filed as S corporation (if any): _____

Please note IA 1120 Schedules B, C1, D, and E do not apply to the IA 1120A.**Form IA 1120A may be filed if a corporation is filing as an inactive corporation in Iowa or it meets ALL the following requirements:**

- | | |
|---|--|
| <ul style="list-style-type: none"> (1) It does not have any ownership in a foreign corporation. (2) It is not a member of a controlled group of corporations. (3) It is not a personal holding company. (4) It is not a consolidated corporate return filer. (5) Its only dividend income is from domestic corporations, and those dividends qualify for the 70% | <ul style="list-style-type: none"> deduction, none of which represents debt-financed securities. (6) It does not apportion income within and without Iowa. (7) It is not required to pay alternative minimum tax. (8) It does not have a deduction for nonbusiness income. (9) It does not have any partnership income. |
|---|--|

TAX RATES:

If income shown on line 10 (of page 1) is:

Under \$25,000 then multiply line 10 by 6%

\$25,000 to \$100,000 then multiply line 10 by 8% and subtract \$500

\$100,000 to \$250,000... then multiply line 10 by 10% and subtract \$2,500

Over \$250,000 then multiply line 10 by 12% and subtract \$7,500

If annualizing, attach a schedule showing computation.**To obtain schedules and forms:**Web site: www.iowa.gov/tax**To talk to a tax specialist:**

1-800-367-3388 (Iowa, Omaha, Rock Island, Moline)
 515/281-3114 (Des Moines, out of state)
 E-mail: idr@iowa.gov
 Research Iowa tax law: <http://itrl.idr.iowa.gov/>

MAIL YOUR RETURN TO:

Corporation Tax Return Processing
 Iowa Department of Revenue
 PO Box 10468
 Des Moines IA 50306-0468